

OFFICIAL GAZETTE



GOVERNMENT OF GOA, DAMAN AND DIU

EXTRAORDINARY

GOVERNMENT OF GOA, DAMAN AND DIU

Finance (Revenue) Department

Notification

Fin(Rev)2-36/AR/8/73

In exercise of the powers conferred by sub-sections (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), read with clause 6(1)(b) of the Goa, Daman and Diu (Laws) Regulations, 1962, and in supersession of the Central Sales Tax (Goa, Daman and Diu) Rules, 1964, as subsequently amended, the Lt. Governor of Goa, Daman and Diu is pleased to make the following rules, namely:—

1. **Short title, application and commencement.**—(1) These rules may be called the Central Sales Tax (Goa, Daman and Diu) Rules, 1973.

(2) They shall apply to the Union territory of Goa, Daman and Diu.

(3) They shall come into force with effect from 1-4-1973.

2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—

(a) The 'Act' means the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(b) 'Central Rules' means the Central Sales Tax (Registration and Turnover) Rules, 1957;

(c) 'Commissioner of Sales Tax' means the officer appointed by that designation as per provision of section 3 of the Goa, Daman and Diu Sales Tax Act, 1964;

(d) 'Form', except Form 1, Form 2, Form 3, Form 4, Form 5, Form 6, Form 7, Form 8, Form 9 and Form 10, which are appended to these rules, means a form appended to the Central Rules;

(e) 'Appropriate Taxation Officer' means:

(i) in relation to any particular dealer, or a person to whom the goods are being transferred, the Sales Tax Officer or Asstt. Sales Tax Officer within whose jurisdiction the place

of business of such dealer or transferee of goods is situated;

(ii) in relation to a dealer or a person to whom the goods are being transferred, having more than one place of business in the Union Territory of Goa, Daman and Diu, the Sales Tax Officer or the Asstt. Sales Tax Officer within whose jurisdiction the head office of such business is situated;

(iii) in relation to a dealer, or a person to whom the goods are being transferred, and who has no place of business in the Union Territory of Goa, Daman and Diu, but sells goods from the Territory or whom the goods are despatched in the Territory, the Sales Tax Officer specifically nominated by the Commissioner of Sales Tax for ex-Territory dealers under the Goa, Daman and Diu Sales Tax Rules, 1964.

Explanation:—The word 'jurisdiction' appearing in the above clauses will have the same meaning as it is assigned to the said word in rule 60 of the Goa, Daman and Diu Sales Tax Rules, 1964.

3. **Accounts.**—(1) Every dealer registered under the Act shall keep and maintain a true and correct account of his purchases and sales in the course of inter-state trade or commerce showing the following particulars in respect of each transaction, namely:

(a) the name and address of the purchaser or the seller, as the case may be;

(b) the description and quantity or weight of the goods;

(c) the value of each transaction;

(d) the amount of central sales tax collected, if any;

(e) the names of the despatching and the receiving railway or steamer stations, or the air booking offices or sea-ports or offices of the road transport;

(f) the number of the railway receipt or bill of lading or air consignment note or road transport way bill, invoice number with date/or sales bill number with date; and

(g) serial number of the prescribed declaration form/certificate concerning the purchase or sale, as the case may be;

(h) any other information which has a bearing on the liability of the transaction to tax under the Act.

(2) Accounts as referred to in sub-rule (1) above shall be maintained, as far as they are applicable, by every person in respect of any goods the movement of which from one State to another is claimed to be occasioned by reason of transfer of such goods by him to any other place of his business or to his agent, or principal, as the case may be, and not by reason of sale. Similar account shall be maintained by him in respect of goods received on transfer. The reference contained in the said sub-rule (1) to the name and address of the purchaser or of the seller shall be construed as reference to the name and address of the consignor or consignee, as the case may be.

(3) If the Appropriate Taxation Officer considers that the accounts maintained are not sufficiently clear and intelligible to enable him to make a proper check of the returns filed by the dealer, or of the goods received or despatched by a person, as the case may be, by a notice in writing, to keep such accounts or registers in such manner as he may consider necessary.

4. Returns.—Every dealer registered under the Act shall submit returns of sales made in the course of inter-state trade or commerce in Form I, in the manner as returns of sales are furnished by a registered dealer under the provisions of the Goa, Daman and Diu Sales Tax Act, 1964, and rules made thereunder, as far as they are applicable.

5. Authority from whom declarations Form 'C' may be obtained, the use, custody and maintenance of records of such Forms, etc.—(1) A declaration referred to in clause (a) of sub-section (4) of section 8 of the Act shall not be given or accepted by a dealer except in Form 'C', referred to in sub-rule (1) of rule 12 of Central Rules, which is not declared obsolete and invalid. Such Forms shall be obtained by the dealer from the Appropriate Taxation Officer on application.

(2) The Appropriate Taxation Officer shall grant to the dealer applying under sub-rule (1) such number of blank forms as appears to him to be reasonable:

Provided that a fee of rupees two and a half shall be payable for each book of 25 forms or a part thereof, and such fee shall be paid in court-fee stamp or stamps to be affixed to the receipt to be given by the dealer in token of having received the forms granted by the Appropriate Taxation Officer.

(3) Before a purchasing dealer furnishes a declaration in form 'C' to a selling dealer, he shall fill in all required particulars in that Form, and shall also affix his signature in the space provided in the Form for this purpose. Thereafter, the purchasing dealer shall make over the two portions thereof marked 'Original' and 'Duplicate' to the selling dealer and retain the counterfoil which should be maintained for a period of five years or such further period as may be prescribed by the Commissioner of Sales Tax.

(4) A registered dealer who claims the concessional rate of tax in respect of sales made to another registered dealer shall, in respect of such claims, attach to his return in Form I the list of such sales

giving their particulars namely, the serial number and date of the bill/cash-memo, the name and address of the purchaser, amount of sale-price, amount of central sales tax collected, if any, and reference to the serial number of the declaration form 'C', obtained, if any, from the purchaser, in respect of sales made to him by the time the return is furnished.

(5) For the purposes of sub-sections (1) and (4) of section 8 of the Act, the selling dealer, to whom the two portions of the Form of declaration 'C' are made over by the purchasing dealer under sub-rule (3), shall furnish the portion marked 'original' of the declaration to the Appropriate Taxation Officer upto the time of assessment by such officer. The same officer may, at his discretion, also direct the selling dealer to produce for inspection the portion of the declaration marked 'Duplicate'.

(6) No dealer, to whom a declaration in Form 'C' is issued by the Appropriate Taxation Officer, shall transfer the same to another person, except for the purpose of sub-section (4) of section 8 of the Act.

(7) Every declaration in Form 'C' obtained from the Appropriate Taxation Officer by a registered dealer shall be kept by him in his safe custody and he shall be personally responsible for the loss, destruction or theft of any such Form, or the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.

(8) Every registered dealer to whom any declaration in Form 'C' is issued by the Appropriate Taxation Officer shall maintain, in a register in Form 2 appended to these rules, a true and complete account of every such Form received from the said Officer. If any such Form is lost, destroyed, or stolen, the dealer shall report the fact to the said Officer, immediately, shall make appropriate entries in the remarks column of the register in Form 2, and take such other steps to issue public notice of the loss, destruction or theft, as the said Officer may direct. The said register in Form 2 shall be produced for verification as and when required by the Appropriate Taxation Officer.

(9) Any unused declarations in Form 'C' remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Appropriate Taxation Officer, within seven days of the date of communication to him of the order of cancellation, if such Forms had not been surrendered earlier along with the application for cancellation of registration. Such Forms on their receipt shall be marked 'cancelled' after the issue of the order of cancellation of registration.

(10) A declaration in Form 'C' in respect of which a report has been received by the Appropriate Taxation Officer under sub-rule (8) shall not be valid for the purpose of sub-rule (4).

(11) The Commissioner of Sales Tax shall, from time to time, publish in the Official Gazette the particulars of the declaration in Form 'C' in respect of which a report is received under sub-rule (8).

(12) The Commissioner of Sales Tax may, by notification, declare that declarations in Form 'C' of a particular series, design or colour shall be deemed as obsolete and invalid, with effect from such date as may be specified in the notification issued and published in the Official Gazette.

(13) When a notification declaring Forms 'C' of a particular series, design or colour, obsolete and invalid, is published under sub-rule (12), all registered dealers shall forthwith surrender, within thirty days from the date of publication of the notification, to the Appropriate Taxation Officer all unused Forms 'C' of that series, design or colour which may be in their possession, and obtain in exchange such new Forms as may be substituted for the forms declared obsolete and invalid:

Provided that new Forms 'C' shall not be issued to the registered dealer until he has rendered account of the old Forms lying with him and returned the balance, if any, to the Appropriate Taxation Officer.

6. Use, custody and maintenance, etc. of records of certificates in Form 'D'.—(1) A dealer who wishes to pay tax at a concessional rate under clause (a) of sub-section (1) of section 8 of the Act, in respect of his sales to the Government not being a registered dealer, shall not accept a certificate referred to in clause (b) of sub-section (4) of section 8, except in Form 'D' referred to in sub-rule (1) of rule 12 of Central Rules.

(2) Before the purchasing Government furnishes a certificate in Form 'D' to a selling dealer under sub-rule (1), all the particulars in the form of certificate shall be filled in, sealed and signed by the officer duly authorised by the Government in this behalf under clause (b) of sub-section (4) of section 8 of the Act, and the two portions thereof marked 'Original' and 'Duplicate' shall be made over to the selling dealer and the counterfoil shall be retained by such officer and maintained for a period of five years or such further period as may be specified by the Commissioner of Sales Tax.

(3) A registered dealer who claims the concessional rate of tax, in respect of sales made to the Government not being a registered dealer, shall, in respect of such claims, attach to his return in Form I the list of such sales giving the particulars as referred to in sub-rule (4) of rule 5, as far as they are applicable, and the reference made therein to the declaration Form 'C' shall be construed for the purpose of this sub-rule as reference to certificate in 'Form D'.

(4) For the purpose of sub-sections (1) and (4) of section 8 of the Act, the selling dealer, to whom the two portions of the certificate in Form 'D' are made over by the authorised officer of the Government under sub-rule (2), shall furnish to the Assessing Authority upto the time of assessment the portion of the certificate marked 'Original'. The Assessing Authority may, however, at his discretion, require the selling dealer to produce for inspection the portion of the certificate marked 'Duplicate'.

7. Authority from whom certificates in Form EI or in Form EII may be obtained, the use, custody and maintenance of records of such certificates, etc.
(1) The certificate referred to in clause (a) of the proviso to sub-section (2) of section 6 of the Act shall not be issued or accepted except in Form EI or EII, referred to in sub-rule (4) of rule 12 of the Central Rules, which is not declared obsolete and invalid. Such Forms shall be obtained from the Appropriate Taxation Officer on application.

(2) The Appropriate Taxation Officer shall grant to the dealer applying under sub-rule (1) such

number of blank forms as appears to him to be reasonable:

Provided that a fee of rupees two and a half shall be payable for each book of 25 forms or a part thereof, and such fee shall be paid in court-fee stamp or stamps to be affixed to the receipt to be given by the dealer in token of having received the Forms granted by the Appropriate Taxation Officer.

(3) Before a selling dealer furnishes a certificate in Form EI or EII, as the case may be, to the purchasing dealer, he shall fill in all required particulars in that Form and shall also affix his signature in the space provided in the Form, for this purpose. Thereafter, the selling dealer shall make over the two portions thereof marked 'Original' and 'Duplicate' to the purchasing dealer and retain the counterfoil which should be maintained for a period of five years or such further period as may be prescribed by the Commissioner of Sales Tax:

Provided that no single certificate shall cover more than one transaction of sale, except in cases where the total amount covered by one certificate does not exceed Rs. 5,000/-.

(4) Form 'EI' shall be used in respect of the sale for which the exemption is claimed where such sale follows immediately the first sale, and Form 'EII' shall be used in respect of all other subsequent sales.

(5) A registered dealer who claims exemption of tax in respect of a subsequent sale made by him to another registered dealer, or to the Government not being a registered dealer, under sub-section (2) of section 6 of the Act, shall, in respect of such claims, attach to his return in Form I the list of such sales giving their particulars, namely, the serial number and date of the bill, cash-memo, the name of the dealer or Government to whom the goods are sold, the amount of sale-price, the name and address of the dealer from whom the goods were purchased by him, and reference to the serial number of declaration Form 'C'/certificate in Form 'D', certificate in Form EI or EII, as the case may be, if such Forms are obtained by him by the time of furnishing the return.

(6) For the purpose of sub-section (2) of section 6 of the Act, the purchasing dealer making the subsequent sale and to whom the two portions of certificate in Form EI or EII, as the case may be, are made over by the first selling dealer under sub-rule (3), shall furnish, in respect of subsequent sales made by him, the portion marked 'Original' of the certificate to the Appropriate Taxation Officer upto the time of his assessment by the same Officer. In similar manner and along with certificates in Form EI/EII he shall furnish to the same Appropriate Taxation Officer the portion marked 'Original' of corresponding declaration Form 'C'. The Appropriate Taxation Officer may, at his discretion, also direct the selling dealer, claiming the exemption of tax in respect of subsequent sales, to produce for his inspection the portion of the certificate in Form EI/ or EII, as the case may be, and declaration in Form 'C' or certificate in Form 'D', as the case may be, which are marked 'Duplicate'.

(7) No dealer to whom a certificate in Form EI or EII is issued by the Appropriate Taxation Officer shall transfer the same to another person except for the purpose of sub-section (2) of section 6 of the Act.

(8) Every registered dealer to whom any certificate in Form EI/EII is issued by the Appropriate Taxation Officer shall maintain in a register in Form 3 appended to these rules a true and complete account of every such Form received from the said Officer. If any such form is lost or destroyed or stolen, the dealer shall report the fact to the said Officer, immediately, shall make appropriate entries in the remarks column of the register in Form 3, and take such other steps to issue public notice of the loss, destruction or theft, as the said Officer may direct. The said register in Form 3 shall be produced for verification as and when required by the Appropriate Taxation Officer.

(9) The provisions of sub-rule (7) and of sub-rules (9) to (13) of rule 5, in relation to declarations Form 'C' referred to therein, shall also apply, with such changes as circumstances require, to certificates in Form EI or EII, construing the reference made therein to Form 'C' as reference to Form EI/EII.

(10) (a) Where a blank or duly completed Form of certificate EI or EII is lost, whether such loss occurs while it is in the custody of the issuing dealer or in transit to the purchasing dealer, the issuing dealer shall furnish in respect of every such certificate so lost an indemnity bond to the Appropriate Taxation Officer from whom the said Form of certificate was obtained, for such sum as the same Officer may, having regard to the circumstances of the case, fix and shall also issue a duplicate for every such form of certificate so lost. Such indemnity bond shall be furnished by the dealer making the subsequent sale and claiming the exemption in respect of the same sale to the Appropriate Taxation Officer if a duly completed Form of certificate received by him is lost, whether such loss occurs while it is in his custody or while it is in transit to the Appropriate Taxation Officer.

(b) The dealer who issues any duplicate Form of certificate to the other dealer after complying with the provisions of clause (a) shall give the following declaration, recorded in writing, duly signed by him across the page on each of the three portions of the duplicate of the certificate:

"I hereby declare that this is the duplicate of the certificate Form EI/EII No. signed on and issued to who is a registered dealer of (State) and whose Registration Certificate No. is.....".

8. A registered dealer, who has made sale in respect of which no concessional rate of tax referred to in sub-section (1) of section 8 is claimed by him, shall attach to his return in Form I the list of such sales giving the particulars as referred to in sub-rule (4) of rule 5, as far as they are applicable.

9. Authority from whom declarations in Form 'F' may be obtained, the use, custody and maintenance of record of such Forms, etc. — (1) A declaration referred to in sub-section (1) of section 6A of the Act shall not be given or accepted by a dealer, or a principal officer of a place of business, or an agent, or a principal, except in Form 'F' referred to in sub-rule (5) of rule 12 of the Central Rules, which is not declared obsolete or invalid. Such Forms shall

be obtained by the person whom the goods are being transferred from the Appropriate Taxation Officer.

(2) The Appropriate Taxation Officer shall grant to the person applying under sub-rule (1) such number of blank Forms as appears to him to be reasonable:

Provided that a fee of rupees two and a half shall be payable for each book of 25 Forms or a part thereof, and such fee shall be paid in the court-fee stamp or stamps to be affixed to the receipt to be given by the dealer in token of having received the Forms granted by the Appropriate Taxation Officer.

(3) Before a dealer, or the principal officer of a place of business, or an agent, or a principal, as the case may be, furnishes a declaration in Form 'F' to the person effecting the transfer of the goods, he shall fill in all required particulars in that Form, and shall also affix his signature in the space provided in the Form for this purpose. Thereafter, he shall make over the two portions thereof marked 'Original' and 'Duplicate' to the person transferring the goods and shall retain the 'counterfoil' which should be maintained for a period of five years or such further period as may be prescribed by the Commissioner of Sales Tax.

(4) A person who has obtained declarations Form 'F' from the Appropriate Taxation Officer shall maintain a register in Form 4 appended to these rules. The same register shall be produced for verification along with respective accounts maintained in respect of the goods transferred to him, as and when required by the Appropriate Taxation Officer.

(5) The Appropriate Taxation Officer may, in his discretion, require any dealer, principal officer of a place of business, an agent, or a principal, to whom he believes that the goods are despatched from other States, or who is believed to have despatched the goods to other States, to produce before him for verification the accounts maintained in respect of despatch of such goods, to enable him to satisfy that the despatches of the goods from one State to another are not by way of inter-state sales, or that the goods received are duly accounted for. For the purpose of requiring the production of the accounts referred to above the Appropriate Taxation Officer shall serve a notice in Form 5 appended to these rules upon the person concerned.

(6) A person who claims that he is not liable to pay tax under the Act in respect of any goods, on the ground that the movement of such goods from one State to another was occasioned by reason of transfer of such goods by him to any other place of his business, or to his agent, or principal, as the case may be, and not by the reason of sale, shall furnish to the Appropriate Taxation Officer the portion marked 'Original' of the declaration in Form 'F', obtained from the transferee, and shall produce all evidence in support of such transfers. The Appropriate Taxation Officer may, however, in his discretion, require the person furnishing the 'Original' of Form 'F' to produce for inspection the portion marked 'Duplicate' of the same Form.

The portion marked 'Original' of the Form 'F' referred to above shall be furnished to the Appropriate Taxation Officer within the time specified in the notice referred to in sub-rule (5), but such

time shall not be less than fifteen days from the date of service of notice. Such time, however, can be extended by the Appropriate Taxation Officer for good and sufficient reason.

(7) No person to whom a declaration in Form 'F' is issued by the Appropriate Taxation Officer shall transfer the same to another person, except for the purpose of Section 6A of the Act.

(8) The provision of sub-rule (7) and sub-rules (9) to (13) of rule 5, in relation to declarations Form 'C' referred to therein, shall also apply, with such changes as circumstances require, to declarations in Form 'F', construing the reference made therein to Form 'C' as reference to Form 'F'.

10. (1) The Appropriate Taxation Officer, when he thinks necessary to make an assessment or reassessment of Central Sales Tax payable by a dealer under the Act, he may serve a notice in Form 6 or Form 7, as the case may be, appended to these rules, upon the dealer, and in respect of any such assessment or reassessment the relevant provisions of the Goa, Daman and Diu Sales Tax Act, 1964, and rules made thereunder, shall apply, as far as they are applicable.

(2) The assessment order or reassessment order shall be passed in Form 8 appended to these rules.

(3) If any additional amount is payable, as a result of assessment or reassessment made, the dealer shall be served with a notice in Form 9 appended to these rules, and in respect of payment demanded it shall be observed the procedure laid down in the Goa, Daman and Diu Sales Tax Rules, 1964, as far as they are applicable.

11. **Furnishing of security for proper realisation of tax payable under the Act or for the proper custody, use of the Forms EI or EH, Forms 'F' and Forms 'C'.** — Where a security is demanded from a person under provisions of sub-sections (2A) or (3A) of section 7 of the Act, such security may be given in any of the manner herein specified:

(a) In the form of a deposit in the Post Office Savings Bank Account pledged to the President of India through the Appropriate Taxation Officer.

(b) In the form of a Bank guarantee of any nationalised Bank given to the President of India through the Appropriate Taxation Officer. Such guarantee may also be given by any other Bank if its acceptance is proposed by the Appropriate Taxation Officer, after satisfying himself about the solvency of the Bank.

(c) In the form of National Savings Certificates pledged to the President of India through the Appropriate Taxation Officer.

(d) In the form of a Security Bond given to the President of India through the Appropriate Taxation Officer. This Bond should be with at least one surety acceptable to the President of India.

12. Where a security from a person is demanded under the provision of sub-section (3C) of section 7 of the Act, such security shall be furnished by such person in the same manner as it is provided in rule 11 in respect of security demanded under any of the sub-sections (2A) or (3A) of the said section 7 of the Act.

13. Where the security from a person is demanded under provision of sub-section (3E) of section 7 of the Act, such security shall be given in the same manner as it is provided in rule 11 in respect of security demanded under any of the sub-sections (2A) or (3A) of the said section 7 of the Act. The time for giving such security shall be as specified in the order of the Appropriate Taxation Officer but it shall not be less than 30 days from the date of the order.

14. **Procedure to be followed in an appeal filed under sub-section (3H) of section 7 of the Act.** —

(1) The appeal referred to in sub-section (3H) of section 7 of the Act, shall lie to the authority prescribed in rule 32 of the Goa, Daman and Diu Sales Tax Rules, 1964, for hearing the appeals filed under sub-section (1) of section 27 of the Goa, Daman and Diu Sales Tax Act, 1964. The said authority shall, hereafter, be referred to as Appellate Authority and his order on the matter of appeal shall be final.

(2) The memorandum shall be presented in duplicate in Form 10 appended to these rules to the Appellate Authority, by the appellant, or his agent, or it may be sent to the Appellate Authority by registered post, and shall be signed either by the appellant himself or by a person duly authorised by him in writing in this behalf.

(3) A fee of rupees ten shall be payable in respect of memorandum of appeal and the same shall be paid in court-fee stamps affixed to the same memorandum. The memorandum of appeal shall be accompanied by a certified copy of the order appealed against, and it shall also be endorsed by the appellant or his agent as follows:

(a) that the amount of security demanded of him by the Appropriate Taxation Officer has been paid:

Provided that the Appellate Authority for sufficient cause had permitted the aggrieved person to present the appeal without furnishing the whole of the security or any part of the security;

(b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

(4) The appeal may be summarily rejected if the appellant, after being given the opportunity in this behalf, fails to comply with any of the requirements of the sub-rules (2) and (3).

(5) If the Appellate Authority does not reject his appeal summarily, he shall fix a date for hearing and shall notify the same to the appellant and to the Appropriate Taxation Officer.

(6) If the Appellate Authority so desires he may depute an Officer or Inspector to hear and record the evidence produced by or on behalf of the appellant or to make such inquiries as it may direct. The Officer or Inspector so deputed will have the authority to conduct such inquiries on the spot as it may be considered necessary for the case.

(7) The Appellate Authority, in disposing of any appeal filed under sub-section (3H) of section 7 of the Act, may —

(a) confirm, reduce, enhance or annul the amount of security demanded by the Appropriate Taxation Officer; or

(b) set aside the order of the Appropriate Taxation Officer and direct the same Authority to make a fresh order after such further inquiries as may be directed; or

(c) pass such other orders as it may think fit.

15. Application of the Goa, Daman and Diu Sales Tax Act, 1964, and the Rules made thereunder.—The provisions of the Goa, Daman and Diu Sales Tax Act, 1964, and the Rules made thereunder (including the use of forms) shall apply mutatis mutandis to all proceedings or other matters incidental to the carrying out of the purposes of the Act, and for which no provision is made in these rules or in the Central Rules.

16. Penalty.—If any person commits a breach of any of these rules he shall be punishable with fine which may extend to five hundred rupees, and when the offence is a continuing offence with a daily fine which may extend to fifty rupees for every day during which the offence continues.

17. Central Sales Tax (Goa, Daman and Diu) Rules, 1964, not to apply to the Union Territory of Goa, Daman and Diu.—The Central Sales Tax (Goa, Daman and Diu) Rules, 1964, shall cease to apply to the Union Territory of Goa, Daman and Diu, except as respects things done or omitted to be done before the enforcement of these rules.

18. Use of the forms in stock.—The forms prescribed under the Central Sales Tax (Goa, Daman and Diu) Rules, 1964, which were being supplied to the dealers by the Sales Tax Ward Offices, and other forms which were being used by the same offices themselves before the commencement of these rules, may continue to be so used upto 31st March, 1975, with suitable modifications.

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

Puran Singh, Finance Secretary.

Panaji, 30th March, 1973.

FORM 1

Form of return under rule 4 of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973

Return for the period from ... to ...

Registration Certificate No. ...

Name of the dealer ...

Address of the dealer ...

Status of the dealer ...

(Whether individual, partnership, company, Hindu undivided family, association, club, guardian or trustee).

Title under which the business is carried on ...

1. Gross amount received and receivable by the dealer during the period in respect of sale of goods.

Deduct --

(i) Sale of goods outside the State (as defined in Section 4 of the Act) ...

(ii) Sale of goods in the course of export outside or import into India (as defined in Section 5 of the Act) ...

2. Balance-turnover of inter-state sales and sales within the State
Deduct — Turnover of sales within the State

3. Balance — Turnover of inter-state sales ...
Deduct —

(i) Cost of freight or delivery or the cost of installation where such cost is separately charged on inter-state sales

(ii) Sums allowed as cash discount if the turnover is considered inclusive of the same sums

(iii) Sales prices of goods returned by the purchaser within the prescribed period

4. Balance — Total turnover of inter-state sales
Deduct —

(i) Subsequent sales not taxable under Section 6(2) of the Act

(ii) Sales not taxable under Section 8(2A) of the Act

5. Balance — Total taxable turnover of inter-state sales

6. Goodwise break-up of the above taxable turnover and the tax payable thereon.

	Amount of taxable sales	Amount of tax payable
	Rs.	Rs.
(i) Sales of declared goods taxable at the rate of 3%
(ii) Sales to registered dealers on Form 'C' taxable at the rate of 3%
(iii) Sales to the Government other than registered dealer, on certificate in Form 'D', taxable @ 3%
(iv) Sales to persons other than registered dealers taxable at the rate of
(v) Sales of goods notified under sub-section (5) of Section 8 of the Act
(vi)
(vii)
Total	...	Rs.

7. Reference to number, date of the chalan and amount paid by the same ...

Note 1—I enclose with this return the lists of inter-state sales with particulars thereof as required by sub-rule (4) of rule 5 and sub-rule (3) of rule 6 of the Rules.

Note 2—I also enclose the list of inter-state sales wherein no concessional rate of tax is claimed, as required under Rule 8 of the Rules.

Note 3—I also enclose the list of subsequent sales as required by sub-rule (5) of Rule 7 of the Rules with regard to exemption claimed under Section 6(2) of the Act.

I declare that the statement made and particulars furnished in and with this return are true and complete.

Place: ...

Signature: ...

Date: ...

Status: ...

Annexures: ...

(total number)

ADS

Register of declaration Forms 'C' maintained under Rule 5(8) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973

FORM 2

Receipts				Issues											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Date of receipt	Authority from whom received	Serial No. of book received	Sl. Nos. of Forms contained in the book from No. to ... No....	Date of issue of the Form											
				Reference to serial number of the book											
				Reference to serial number of the form issued											
				Name and address of the purchasing dealer to whom issued											
				No. and date of purchaser's order in respect of which issued											
				No. and date of corresponding form 'C' received from the purchaser											
				Description of goods in respect of which issued											
				Value of the goods											
				Cash memo/chalan No. in reference to which issued											
				No. and date of the railway receipt or other carrier's chalan for goods											
				Reference to forms surrendered if any to the Sales Tax Authorities											
				REMARKS											

Register of Certificates in Form E1/E2 maintained under rule 7(8) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973

FORM 3

Receipts												Issues															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22						
Date of receipt	Authority from whom received	Serial No. of book received	Sl. Nos. of Forms contained in the book from No. to ... No....	Date of issue of the Form												Reference to serial number of the book											
				Reference to serial number of the form issued												Name and address of the purchasing dealer to whom issued											
				No. and date of purchaser's order in respect of which issued												No. and date of corresponding form 'C' received from the purchaser											
				Description of goods in respect of which issued												Value of the goods											
				Cash memo/chalan No. in reference to which issued												Value of the goods											
				No. and date of the railway receipt or other carrier's chalan for goods												No and date of railway receipt or other carrier's chalan for the goods											
				Reference to forms surrendered if any to the Sales Tax Authorities												Reference to Forms surrendered if any to the Sales Tax Authority.											
				REMARKS												REMARKS											

ADS

Register of declarations in Form 'F' maintained under Rule 9(4) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973

FORM 4

Receipts												Issues															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24				
Date of receipt	Authority from whom received	Serial No. of book received	Sl. Nos. of Forms contained in the book from No. to ... No....	Date of issue of the Form												Reference to serial number of the book											
				Reference to serial number of the form issued												Name and address of the purchasing dealer to whom issued											
				No. and date of purchaser's order in respect of which issued												No. and date of corresponding form 'C' received from the purchaser											
				Description of goods received on transfer												Value of goods received											
				Value of goods received												Delivery chalan or delivery note No. under which the goods are received											
				No and date of railway receipt or other carrier's chalan for goods received												Reference to forms surrendered if any to the Sales Tax Authorities											
				Reference to forms 'F' surrendered if any to the Sales Tax Authorities												REMARKS											

ADS

FORM 5

Notice under rule 9(5) of the Central Sales Tax
(Goa, Daman and Diu) Rules, 1973

To,

... (Name of the person)
... (Address)

Whereas

*(1) It has come to my notice that some goods have been despatched by you to other State(s) in respect of which I wish to satisfy myself whether such despatch(es) is/are of the nature of inter-state sales or otherwise;

*(2) It has come to my notice that some goods have been despatched to you for business purposes and I wish to satisfy myself that such goods despatched to you are duly accounted for; And, therefore, under the provision of sub-rule (5) of Rule 9 of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973, you are hereby directed to attend in person or through an agent authorised in writing at (place) ... at (time) ... on (date) ... and to produce before me for verification the accounts and documents maintained in respect of all such goods despatched by you and/or despatched to you during the period from ... to ...

You are also directed to produce along with the accounts and documents of despatches referred to above the following books and documents maintained by you:

Please note that if you do not comply with the requirements of this notice you shall render yourself liable for action under rule 16 of the Rules referred to above.

SEAL

Place: ... Signature: ...

Date:

Appropriate Taxation Officer
Name of the Office

*Strike out whichever is not applicable.

ADS

ther with any objection which you may wish to prefer and any evidence that you wish to adduce in support thereof:

And also to furnish the following information:

And to show cause on that date and the time why in addition to tax to be assessed on you for the period, a penalty under the Central Sales Tax Act, 1956, should not be imposed upon you.

In the event of your failure to comply with the notice, I shall assess you to tax and impose penalty under the Central Sales Tax Act, 1956, read with Section 17 of the Goa, Daman and Diu Sales Tax Act, 1956, to the best of my judgement without further reference to you.

(Seal).

Place: ...

Signature: ...

Dated: ...

(Appropriate Taxation Officer
— Assessing Authority)(Name and designation
of the officer)

Sales Tax Office ... Ward

*Strike out words, phrases or paragraphs not applicable.

ADS

FORM 7

[See Rule 10(1) of the Central Sales Tax (Goa, Daman & Diu) Rules, 1973]

Notice for re-assessment under Section 9 of the Central Sales Tax Act, 1956, read with Section 18 of the Goa, Daman and Diu Sales Tax Act, 1964

To,

... (dealer)
... (address)

Central Sales Tax Registration No. if any ...

Whereas in consequence of definite information in my possession, I have reasons to believe that the turnover of your business assessable to central sales tax for the period from ... to ... has been under-assessed from ... to ... has escaped assessment

I hereby require you to show cause within ... days of the service of this notice on you why the contemplated action should not be taken in your case.

(Seal).

Place: ... Signature: ...
Date: ...(Appropriate Taxation Officer
— Assessing Authority)(Name and designation
of the officer)

Sales Tax Office ... Ward

ADS

FORM 8

[See Rule 10(2) of the Central Sales Tax (Goa, Daman & Diu) Rules, 1973]

*Order of assessment/re-assessment of tax under the Central Sales Tax Act, 1956

1. Registration Certificate No. ... Ward ...
2. Year of assessment ...
Period of assessment from ... to ...
3. Name of the dealer:
4. Address of the dealer:
5. Location of places of business:

*(a) I am not satisfied without production of evidence before me that a return furnished by you in respect of the period from ... to ... are correct and complete.

*(b) You being a dealer registered under Certificate No. ... have not furnished by the prescribed dates the returns of sales in respect of the period ... to ...

*(c) I am satisfied on information which has come to my possession that you have been liable to pay tax under the Central Sales Tax Act, 1956, in respect of the period commencing on ... and ending with ... but that you have failed to get yourself registered.

And whereas, it appears to me to be necessary to make an assessment of tax under the Central Sales Tax Act, 1956, read with section 17 of the Goa, Daman and Diu Sales Tax Act, 1964, in respect of the above mentioned period(s).

You are hereby directed to attend in person or by an agent duly authorised in writing at (place) ... on (date) ... at (time) ... and there to produce or cause to be produced at the said time and place the accounts and documents, specified below for the purpose of such assessment, toge-

6. (i) Account books produced:

(ii) Method of accounting:

7. Date of service of notice:

8. Net total turnover of inter-state sales:

9. Deductions:

(i) Turnover of inter-state sales of goods exempt from tax generally, under the local sales tax law-vide Section 8(2A) of the Act.

(ii) Subsequent sales not taxable under Section 6(2) of the Act.

10. Net taxable turnover of inter-state sales:

11. Goodswise break-up of the above

A. Declared goods

B. Other goods

(i) sold to registered dealers or Government under Section 8(1) of the Act.

(ii) sold otherwise i.e. under Section 8(2) of the Act.

(iii) ...

Total ...

As in dealer's returns	As determined by the Assessing Authority

12. (i) Taxable at ...% Rs. ... on which tax amounts to Rs. ...

(ii) Taxable at ...% Rs. ... on which tax amounts to Rs. ...

(iii) ...

(iv) ...

(v) ...

(vi) ...

13. Total amount of central sales tax payable

14. Penalty determined as payable

15. Total tax and penalty payable

16. Amount already paid

17. Net balance due

18. Net refund due if any

*19. Assessment order/re-assessment order.

(Seal).

Place: ...

Date: ...

Signature ...

(Appropriate Taxation Officer
— Assessing Authority)(Name and designation
of the officer)

Sales Tax Office ... Ward

*Strike out whichever is not applicable.

ADS

FORM 9

(See rule 10(3) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973)

Final notice of demand after *assessment/re-assessment under the Central Sales Tax Act, 1956

Sales Tax Office,
... Ward.

Dated ...

No. ...

To,

...
...
of ...

You are hereby informed that for the period from ... to ... you have been *assessed/re-assessed to central sales tax, penalty etc. as under:—

Amount of central sales tax payable on *assessment/re-assessment	Rs.
Penalty imposed	Rs.
Total amount payable	Rs.
Less amount already paid	Rs.
Net balance due	Rs.

You are hereby directed to pay the sum of Rs. ... (in figures) Rupees ... (in words) into the Government Treasury at ... (place) within 60 days from the date of receipt of this notice and furnish the received chalan in proof of payment to this office within a week thereafter failing which the said sum will be recoverable from you as arrears of land revenue.

The chalan is enclosed for the payment.

(Seal)

Place ...

Signature: ...
Appropriate Taxation Officer
— Assessing Authority....
(Name and designation
of the Officer)

*Strike out whichever is not applicable.

ADS

FORM 10

[See Rule 14(2) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973]

Appeal against an order requiring security to be furnished for proper realization of tax payable under the Act or for the proper custody and use of the Forms 'C', 'EF' or 'EII' or Form 'F'

Dated the ...

To,

The ...

- (i) Registration No. ...
- (ii) Name of the dealer ...
- (iii) Status ...
(Write here whether Individual, Hindu Undivided Family, Firm, Limited Company, Association of persons etc. as the case may be).
- (iv) Style under which the business is carried on ...
- (v) Location of place of business/head office ...
- (vi) Address to which communication should ordinarily be despatched ...
- (vii) Name of the officer who passed the order ...
- (viii) Designation ...
- (ix) Date of the order requiring to furnish the security ...
- (x) Date of the service of the order referred to above in clause No. (ix) ...
- (xi) Amount of security demanded ...
- (xii) Amount of security paid or for which guarantee is given in any of the manners laid down in rule 11 ...
- (xiii) Amount of security in dispute ...
- (xiv) Amount of fee paid in respect of this appeal ...

The petition of ... s/o ... on behalf of the dealer whose particulars have been mentioned above, showeth as follows:—

- (1) Under Section ... of the Central Sales Tax Act, 1956,

your petitioner has been required to furnish a security/ additional security of Rs. ... as for the proper realization of the tax payable under the Act/and or for the proper custody and use of the Forms 'C'/and or Form EI or EII/and or Form 'F'.

(2) Your petitioner's gross turnover and taxable turnover according to the provisions of the Act, of the business place(s) covered by his Registration Certificate for the year in respect of which security is demanded shall not be more than of Rs. ... and of Rs. ..., respectively.

(3) Your petitioner's gross turnover and taxable turnover for the two years preceding the year in respect of which security is demanded has been as follows:

Reference to the year	Amount of gross turnover	Amount of taxable turnover	Amount of tax paid on the taxable turnover
-----------------------	--------------------------	----------------------------	--

(4) Your petitioner has already submitted, for the year in respect of which security is demanded, the following returns of sales:

Return for the quarter	Gross turnover shown	Taxable turnover shown	Tax payable as per return	Tax paid
------------------------	----------------------	------------------------	---------------------------	----------

(5) Your petitioner has to submit that returns of sale have not yet become due for the following quarters of the year in respect of which security is demanded:

For the quarter ending ...

— do — ...
— do — ...
— do — ...

(6) Your petitioner did not conceal the particulars of his gross turnover and taxable turnover or deliberately furnished inaccurate particulars thereof; but as will be seen from the statement of grounds of appeal attached has given the same particulars at their real amount to the best of his knowledge and belief.

(7) Your petitioner was required to furnish the security without being given an opportunity of being heard before fixing the same security/It is the submission of your petitioner that there has been an over-estimate of the tax payable by him under the Act and therefore the security demanded is exceeding the tax payable by him by Rs. ... as per estimates of the petitioner.

(8) Your petitioner therefore prays that the order demanding security be set aside and the case remanded back for fresh consideration.

(9) Your petitioner, therefore, prays that the order demanding security from him be annulled/that the security demanded be reduced/that the security furnished be ordered to be released/the order of refusal to release the security furnished be annulled and in consequence thereof the security ordered to be released as not being necessary for the purpose of the Act/or that the order forfeiting the security furnished be annulled.

(10) A certified copy of the order appealed against is attached.

GROUND OF APPEAL

(Enter here a concise statement of the reasons on which you rely for the purpose of this appeal).

I, ... the petitioner named in the above petition, do hereby declare that what is stated herein is true to the best of my information and belief and that the security admitted by me to be due in respect of the order appealed against has been furnished in the following manner ...

Signature ...

Designation ...

(To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant)

Note: — Strike out phrases or paragraphs not applicable.

ADS

Law and Judicial Department

Notification

LD/1312/73

The following two notifications received from the Government of India, Ministry of Finance (Department of Revenue and Insurance), New-Delhi, are hereby published for general information of the Public.

M. S. Borkar, Under Secretary (Law).

Panaji, 30th March, 1973.

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

New Delhi, the February 9, 1973

Notification

F. No. 28/30/72-ST-I

G. S. R. — In exercise of the powers conferred by sub-section (2) of section 1 of the Central Sales Tax (Amendment) Act, 1972 (61 of 1972), the Central Government hereby appoints the 1st day of April, 1973 as the date on which the provisions of the said Act, other than those mentioned in the said sub-section shall come into force.

Sd/-.

O. P. MEHRA

Under Secretary to the Government of India.

New Delhi, the February 9, 1973

Notification

28/30/72-ST-II

G. S. R. — In exercise of the powers conferred by sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956) read with sub-section (5) of that section, the Central Government hereby makes the following rules further to amend the Central Sales Tax (Registration and Turnover) Rules, 1957, namely: —

1. (1) These rules may be called the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1973.

(ii) They shall come into force on the 1st day of April, 1973.

2. In the Central Sales Tax (Registration and Turnover) Rules, 1957, (hereinafter referred to as the said rules), in rule 2, —

(a) in clause (cc), for the words, brackets and figures "sub-section (3) of section 9", the words, brackets and figures "sub-section (2) of section 9", shall be substituted.

(b) clause (dd) shall be omitted.

3. In rule 12 of the said rules, —

(a) in sub-rule (1),

(i) for the first proviso, the following proviso shall be substituted, namely: —

"Provided that Form 'C' in force before the commencement of the Central Sales Tax (Re-

gistration and Turnover) (Amendment) Rules, 1973 may also be used upto the 31st December, 1973, with suitable modifications.”;

(ii) in the second proviso, for the word “year”, the words “financial year” shall be substituted;

(b) after sub-rule (4), the following sub-rules shall be inserted, namely:—

“(5) The declaration referred to in sub-section (1) of section 6A shall be in form ‘F’.

(6) Form ‘C’ referred to in sub-rule (1), or as the case may be Form ‘F’ referred to in sub-rule (5), shall be the one obtained by the purchasing dealer or, as the case may be, the transferee in the State in which the goods covered by such form are delivered.

(7) The declaration in Form ‘C’ or Form ‘F’ or the certificate in Form ‘E I’ or Form ‘E II’ shall be furnished to the prescribed authority upto the time of assessment by the first assessing authority:

Provided that if the prescribed authority is satisfied that the person concerned was prevented by sufficient cause from furnishing such declaration or certificate within the aforesaid time, that authority may allow such declaration or certificate to be furnished within such further time as that authority may permit.

(8) (a) The person referred to in clause (a) of sub-rule (1) of rule 3 shall alone be competent to sign the declaration in Form ‘C’ or Form ‘F’ or the certificate in Form ‘E I’ or Form ‘E II’:

Provided that where a proprietor of the business or a partner in the case of a firm or the karta or manager of a Hindu undivided family is not managing such business, firm or family in the place in which the goods covered by Form ‘C’ or Form ‘F’ are delivered, such proprietor, partner, karta or manager, as the case may be, may authorise in writing any other person to sign the said Form ‘C’ or Form ‘F’.

(b) Such person shall signify on such declaration or certificate his status and shall make a verification in the manner provided in such declaration or certificate.

(9) The provisions of sub-rule (2) and sub-rule (3) shall, with necessary modifications, apply to the declaration in Form ‘F’ of the certificate in Form ‘EI’ or Form ‘EII’.

4. After rule 13 of the said rules, the following rule shall be inserted, namely:—

“14. If any person commits a breach of any of these rules, he shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues”.

5. In Form ‘C’ appended to the said rules, for the brackets and words “(Signature and status of the

person signing the declaration)”, wherever they occur, the following shall be substituted, namely:—

“The above statements are true to the best of my knowledge and belief.

(Signature)

(Name of the person signing the declaration).

(Status of the person signing the declaration in relation to the dealer)”.

6. In Form ‘E-I’ appended to the said rules,—

(a) for the words, figures and brackets “see rule 12(2)”, wherever they occur, the words, figures and brackets “see rule 12(4)” shall be substituted.

(b) for the portion commencing with the word “signature” and ending with the words and bracket “officer-in-charge of the Government business), the following shall be substituted, namely:—

“The above statements are true to the best of my knowledge and belief.

(Signature)

(Name of the person signing the certificate).

(Place)

(Status of the person signing the certificate in relation to the dealer)”.

7. In Form ‘E-II’ appended to the said rules,—

(a) for the words, figures and brackets “see rule 12(2)”, wherever they occur, the words, figures and brackets “see rule 12(4)” shall be substituted;

(b) for the portion commencing with the word “signature” and ending with the words and bracket “officer-in-charge of the Government business), the following shall be substituted, namely:—

“The above statements are true to the best of my knowledge belief.

(Signature)

(Name of the person signing the certificate).

(Place)

(Status of the person signing the certificate in relation to the dealer)”;

(c) in each of the portion relating to the “original” “duplicate” and “counterfoil”, the following shall be inserted at the end, namely:—

Explanation.—In this Form, ‘transferor’ means any person who effects a sale in the mode referred to in clause (b) of section 3”.

8. After Form 'E-II' appended to the said rules, the following Form shall be inserted, namely:—

«COUNTERFOIL»

DUPLICATE

ORIGINAL

THE CENTRAL SALES TAX
(Registration and Turnover) Rules, 1957

FORM F

(Form of declaration to be issued by the transferee)

[See rule 12(5)]

Serial No.

Name of the issuing State ...

Office of issue ...

Date of issue ...

Name and address of the person to whom issued along with his Registration Certificate No.

Date from which registration is valid ...

SEAL OF issuing authority.

To

... (Transferor)

Registration Certificate No. of the Transferee ...

Certified that the goods transferred to me/us as per details below have been received and duly accounted for.

Description of the goods sent ...

Quantity or weight ...

Value of the goods ...

Number and date of invoice ...

Name of Railway, Steamer or Ferry Station or Air Port or Post Office or Road Transport Company's Office from where the goods were despatched ...

No. and date of Railway Receipt or Postal Receipt or Goods Receipt with trip sheet of lorry or any other document indicating the means of transport ...

Date on which delivery was taken by the transferee ...

The above statements are true to the best of my knowledge and belief.

(Signature)

(Name of the person signing the declaration)

*(Status of the person signing the declaration in relation to the transferee).

*(Status of the person signing the declaration in relation to the transferor).

Date:

*Strike out whichever is not applicable.

(Note:—To be retained by the transferee).

THE CENTRAL SALES TAX
(Registration and Turnover) Rules, 1957

FORM F

(Form of declaration to be issued by the transferee)

[See rule 12(5)]

Serial No.

Name of the issuing State ...

Office of issue ...

Date of issue ...

Name and address of the person to whom issued along with his Registration Certificate No.

Date from which registration is valid ...

SEAL OF issuing authority.

To

... (Transferor)

Registration Certificate No. of the Transferee ...

Certified that the goods transferred to me/us as per details below have been received and duly accounted for.

Description of the goods sent ...

Quantity or weight ...

Value of the goods ...

Number and date of invoice ...

Name of Railway, Steamer or Ferry Station or Air Port or Post Office or Road Transport Company's Office from where the goods were despatched ...

No. and date of Railway Receipt or Postal Receipt or Goods Receipt with trip sheet of lorry or any other document indicating the means of transport ...

Date on which delivery was taken by the transferee ...

The above statements are true to the best of my knowledge and belief.

(Signature)

(Name of the person signing the declaration)

*(Status of the person signing the declaration in relation to the transferee).

*(Status of the person signing the declaration in relation to the transferor).

Date:

*Strike out whichever is not applicable.

(Note:—To be retained by the transferor).

THE CENTRAL SALES TAX
(Registration and Turnover) Rules, 1957

FORM F

(Form of declaration to be issued by the transferee)

[See rule 12(5)]

Serial No.

Name of the issuing State ...

Office of issue ...

Date of issue ...

Name and address of the person to whom issued along with his Registration Certificate No.

Date from which registration is valid ...

SEAL OF issuing authority.

To

... (Transferor)

Registration Certificate No. of the Transferee ...

Certified that the goods transferred to me/us as per details below have been received and duly accounted for.

Description of the goods sent ...

Quantity or weight ...

Value of the goods ...

Name of Railway, Steamer or Ferry Station or Air Port or Post Office or Road Transport Company's Office from where the goods were despatched ...

No. and date of Railway Receipt or Postal Receipt or Goods Receipt with trip sheet of lorry or any other document indicating the means of transport ...

Date on which delivery was taken by the transferee ...

The above statements are true to the best of my knowledge and belief.

(Signature)

(Name of the person signing the declaration)

*(Status of the person signing the declaration in relation to the transferee).

*(Status of the person signing the declaration in relation to the transferor).

Date:

*Strike out whichever is not applicable.

(Note:—To be furnished to the assessing authority in accordance with the rules framed under section 13(4)(e)).

Sd/-

O. P. MEHRA

Under Secretary to the Government of India.

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